

कार्यालय महालेखाकार (लेखा एवं हक), पश्चिम बंगाल
ट्रेजरी बिल्डिंग्स, 2, गवर्नमेंट प्लेस, वेस्ट, कोलकाता-700001
OFFICE OF THE ACCOUNTANT GENERAL (A&E), WEST BENGAL
TREASURY BUILDINGS, 2, GOVERNMENT PLACE WEST, KOLKATA- 700001

No. PAGAEWB/03/57/31(Training)/Vol-IV/ 216
05.03.2025

Date:

ORDER

In connection with this office previous order vide No. PAGAEWB/03/57/31(Training)/Vol-IV/ 202 dated 31.02.2025, it is directed that the topics mentioned in Annexure-A may be discussed during the training session of the Divisional Accountants (Probationers) for the timelines as determined by the Competent Authority.

Other contents of the Office Order ibid remain unchanged.

sd/—

Deputy Accountant General (A/cs, VLC & CISO)

No. PAGAEWB/03/57/31(Training)/Vol-IV/ 2045 - 2054
05.03.2025

Date:

Copy forwarded for information to:

1. The concerned Divisional Officers/Executive Engineers through e-mail.
2. Secretary to Accountant General (A&E), West Bengal
3. Branch Officer – Admn. I / II/ IAD
4. P.A. to D.A.G. (Admn.)
5. P.A. to D.A.G. (A/cs, VLC & CISO)
6. All concerned Sr. DAOs/ DAOs/ DAs through e-mail.
7. All the concerned Divisional Accountants (Probationers) through e-mail.
8. Uploading seat of ITSC(sumank.wbl.ae@cag.gov.in, itsc-agae-wb@nic)
9. Admn. Hindi Cell for Hindi version of the order.
10. Personal File of candidates.


Sr. Accounts Officer/W.M.

Annexure-A

<u>Sl No.</u>	<u>Duration and topic</u>	<u>Duration and topic</u>	<u>Duration and topic</u>
-	<u>24.02.2025-21.03.2025</u>	<u>24.03.2025-23.04.2025</u>	<u>24.04.2025-23.05.2025</u>
1.	Service Book & Leave accounts <ul style="list-style-type: none"> • Leave Rules • LTC Rules • TA Rules 	Death/Retirement benefits bill The West Bengal Services (Death-Cum-Retirement Benefit) Rules, 1971	Works Bill(Paid through IFMS/PFMS) <ul style="list-style-type: none"> • Preparation of Bill • Suitable Form • Checking of beneficiary details • Checking of total • RA Bill, Final Bill
2.	Pay Fixation <ul style="list-style-type: none"> • ROPA-2019 • WBSR 	Compassionate ground Service papers	IT/GST Return of works expenditure Collection of GST of works expenditure and its booking
3.	Treasury Bill (Pay/TA/GPF/Medical/Contg.)	IT/HRA Declaration of Staff	Cash Book/Ledger/Register <ul style="list-style-type: none"> • Maintenance of Cash Book • Regular closing of Cash Book • Periodical checking/ Verification of Cash Book • Opening and closing balance • Rectification of errors Maintenance of personal ledger and register
4.	Pension/Revise Pension/Family Pension Papers <ul style="list-style-type: none"> • The West Bengal Services (Death-Cum-Retirement Benefit) Rules, 1971 • Grant of ex-gratia Payment • Pension under ROPA- 	Bid documents/C/S of Tenders <ul style="list-style-type: none"> • Different types of Tenders and bidding system • Invitation to bid • Bidding Criteria • Bid Form • Scope work • Terms & Conditions 	Security Deposit Money Refund <ul style="list-style-type: none"> • Defect Liability period • Bank guarantee, earnest money • Refund of security deposit after completion of work

2019	<ul style="list-style-type: none"> • Standard Operating Procedure (SOP) for Family Pension, Ad-hoc Family Pension 	<ul style="list-style-type: none"> • Bid Security • Evaluation Criteria • Awarding of tender 	<ul style="list-style-type: none"> • Refund of security deposit in satisfaction of a court decree • The Depositor's acknowledgment • Government Orders related to it.
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SI No.	Duration and topic	Duration and topic	Duration and topic
-	<u>26.05.2025-25.06.2025</u>	<u>26.06.2025-25.07.2025</u>	<u>28.07.2025-29.08.2025</u>
1.	<p>Schedule of Monthly A/cs for submission to AG</p> <ul style="list-style-type: none"> • Preparation of Abstract Book • Verification of errors and omissions • Measurement Book <p>Submission to Pay and accounts</p>	<p>Various report/Return</p> <p>Lists of items outstanding for more than six months under the suspense heads 'Material Purchase Settlement Suspense Account' and 'Miscellaneous Works Advances' alongwith the Monthly Accounts for September and March</p>	<p>IR and Audit Paras</p> <p>1. Procedures to be followed for taking necessary action against raising of Audit para like (i). Avoidable expenditure (ii) Diversion of fund (iii) Irregular refund of security deposit etc.</p> <p>2. Drafting of reply of audit para</p> <p>3. Memos and orders issued by Finance Department, Government of West Bengal</p>
2.	<p>Delay in sending schedules, if any</p> <p>Recording the reason for the delay</p>	<p>Statement of different balances for reconciliation</p> <ul style="list-style-type: none"> • Preparation of reconciliation of cash at the end of each month • Preparation of Schedule of Reconciliation of Cheques & Remittances • Reconciliation of the transactions indicated in the Receipt Scroll and 	<p>Giving financial advice to Executive Engineer in writing</p> <p>Guidance related to preparation of accounts</p>

		Payment Scroll	
3.	Number of missing items etc Missing supporting documents viz Missing Challans/Cheques	Arbitration /Court cases / RTI cases • RTI Act, 2005 and latest amendments thereunder • Citizen Charters in India	Raising of Note Sheet/Form-60 in respect of Works Preparation and submission to the Accounts Officer in the month of April for review
4.	Payment/Utilization/Completion Certificate • Completion Certificate of petty works • Completion Certificate after closing of division	Sub-Division inspection • Memos and orders issued by Finance Department, Government of West Bengal • GFR, 2017	• Holding meeting/Group discussion to motivate Staff/Manage Office/Clear pending works. • Misc Work, if any


Sr. Accounts Officer/W.M.